

WITHHOLDING OF TAX

TOPICAL INDEX

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins, Withholding Tax Guide,
IS&E Publications, Withholding Tax Update, and Attorney Generals' Opinions

	Statute	Adm. Rule	Tax Bulletin, Withholding Tax Guide (W), and Publication (P)	Withholding Tax Update and AGO (A)
A				
Adoption assistance program - withholding	71.63(6),71.64.....	.....	113-24	
Agricultural labor exempt	71.63(6)(b) .....	.....	45-19,W6	
W-2 requirement	71.72 .....	.....	W6	
Air carrier employees - nonresident .....	.....	.....	39-12,94-32,W4	
Alternate methods of withholding	71.64(1)(a) .....	.....	16-4,W41	
Amnesty .....	.....	.....	43-7,44-1,45-19	
Annual adjustment .....	.....	.....	24-19,33-36	
Annual reconciliation of Wisconsin income tax withheld from wages (Form WT-7) .....	.....	.....	141-18,W9	
Annual report (see "Employers' reports") .....	.....	.....	37-18	
Annuities (tax-deferred) .....	.....	.....	37-18	
contributions to	71.01(4)	.....	
Appeals	71.88	3.91	19-6,29-3	
Application process .....	.....	.....	W1	
Audit of exemption certificate	71.66(4).....	.....	W3	
B				
Battery or threat to department employee	940.205 .....	.....	43-51	
Business entity changes .....	.....	.....	W2,W8	90-1,93-1,94-1
Business expenses .....	.....	2.90(7)	.....
Business tax registration renewal .....	.....	.....	.....	95-1,97-1, 98-1,99-1
C				
Changes to Wisconsin employer's account .....	.....	.....	W2,W8	89-1,90-1
Clergy exempt	71.63(6)(f) .....	.....	45-19	
Collection of tax	71.67(3),71.74(3)	.....	.....
additional assessments	71.77 .....	.....	W8	
application of payment	71.74(15)	.....	.....
employer certification	71.91(7)	.....	.....
levy	71.91(5).....	.....	43-46	

	Statute	Adm. Rule	Tax Bulletin, Withholding Tax Guide (W), and Publication (P)	Withholding Tax Update and AGO (A)
Collection of tax - continued				
lien	71.91(4),(5)			
seizure and sale	71.91(5)(a),(b)			
Combined federal/state filing program			W10	
Compromise	71.92(3)			
Confidentiality of returns	71.78(4).....	1.11,1.13.....	9-7,19-7	
Copies of returns			70-4	
County fair association employee	71.64(8)(b)			
Criminal charges for fraudulent exemptions	71.66(1)(e),71.83(2)(a)5		26-5	
D				
Death benefit payments	71.63(6)(j).....	2.93		
Deceased employees	71.63(6)(j).....	2.93		
Deferred compensation, 401(k) and 403(b)	71.64(3).....		37-17	
Delinquent taxes	71.91(7).....		43-46.....	91-1
interest rate reduced	71.82(2)(d),71.91(1)(b).	2.935		
Department of Revenue defined	71.63(1)			
Deposit by employer	71.65(3).....		W7	89-1
electronic funds transfer (see "Electronic funds transfer (EFT)")				
Depository bank	71.65(3)(a)	1.10.....	W7	
Director's fees			96-27	
Discontinuance of business	71.65(3)(e)		W10	
DISCs	71.64			
Distributions, pension/retirement	71.64(3)			
Division vs. subsidiary			W2.....	90-1
Domestic service	71.63(6)(c).....		45-19,W6	
W-2 requirements			65-8,W6	
Doomage (see "Estimated assessments")				
Due dates	71.65(3).....		59-16,W8,W9,W10.....	89-1
E				
Educational assistance benefits			40-2,67-2,73-1,80-4, 84-3,89-1,118-4	
Electronic funds transfer (EFT)		1.12.....	111-4,115-1.....	94-1,95-1,96-1, 97-1,98-1,99-1, 00-1,01-1,02-1, 04-1,05-1
Employee business expense				
Employee defined	71.63(2)	2.90(7)		
Employee discounts			2.90(13)	
Employer defined	71.63(3)			
Employer liability	71.65(3)(d)		53-5	
Employer required to submit W-4	71.66(1)(f)		19-4,25-3,28-3,41-3,....	90-1
			W3,W4	

	Statute	Adm. Rule	Tax Bulletin, Withholding Tax Guide (W), and Publication (P)	Withholding Tax Update and AGO (A)
Employers' reports	71.65(3)(c),(d)	2.04	W9	89-1,90-1,92-1, 95-1,01-1,03-1
Employers required to withhold	71.64(1)(a),(3),(6)(a)	.....	W8	
Estimated assessments	71.67(3),71.74(3) .....	.....	W6	89-1
Exclusions from withholding	71.63	2.90	45-19,106-2,W6	89-1
Exempt employees .....	.....	.....	.....	89-1
Exempt wages .....	.....	.....	20-3,41-3,44-2,48-4, ...	90-1
Exemption certificates (W-4)	71.66(1)	2.92	50-1,58-6,W3 19-4,25-3,106-5,W3	
when required .....	.....	.....	12-5,28-3,104-40,W4, ..	89-1,90-1
Exemption from withholding	71.66(3)	2.92	W6 W4	
prepayment of taxes	71.09(15)(a),(b) .....	.....	19-5,28-3,53-5,W4	
Exemptions allowed	71.66(2)	2.92	19-5	
false information	71.66(1)(e) .....	.....	W4	
federal amount allowed	71.66(2)(e),(3)	2.92	W4	
verification by department	71.66(4) .....	.....	70-6,145-6,W10,P401 ..	92-1,93-1,94-1
Extension of due date	71.65(5),71.73(2) .....	.....	
F				
Failure to file annual reconciliation forms	71.83(2)(a)1			
Failure to pay over taxes withheld	71.83(1)(a)3,(2)(a)1.....	.....	W8	
Failure to withhold	71.83(1)(b)2			
Federal civil service retirement pay	71.05(1)(a)			
Federal employer identification number .....	.....	.....	.....	90-1,91-1,92-1
Federal Employer's Tax Guide .....	.....	.....	W1	
Federal Form W-2P/1099R .....	.....	.....	.....	91-1
Filing requirements (see "Employers' reports")				
Fiscal year taxpayers .....	.....	2.91		
Foreign government service	71.63(6)(e) .....	.....	45-19	
Forms				
annual reconciliation (WT-7)	71.65(3)(d)	2.04	W9	93-1
reproduced and substitute .....	.....	.....	140-54	
withholding a lesser amount (WT-4A)	71.64(2) .....	.....	14-1,W3	
withholding tax deposit report (WT-6)	71.65(3)(a),(c)	1.10	115-53,W8	
withholding tax exemptions (WT-4)	71.66(2)	2.92	12-5,106-5,W3	89-1,90-1
Fringe benefits	71.63(6)(i)	2.90(4)	42-1,48-22,W6	
I				
Inactive withholding account .....	.....	.....	W10	
Indians (see "Native Americans")				
Individual Taxpayer Identification Number (ITIN) .....	.....	.....	.....	02-1
Information correction form .....	.....	.....	W8	
Information return (Form 9b or 1099) .....	.....	.....	118-12,133-10,141-9, ..	90-1
			W10,P117	

	Statute	Adm. Rule	Tax Bulletin, Withholding Tax Guide (W), and Publication (P)	Withholding Tax Update and AGO (A)
Information sources .....	.....	.....	W12..... 33-35	90-1
Inmates	71.64(8)(c).....	.....	.....	02-1
Insurance benefits	71.63(6)(L)	.....	.....
Integrated tax numbering.....	.....	.....	.....
Interest (see "Penalties, interest")	.....	.....	.....
International organization service	71.63(6)(e)	.....	123-15	
Interstate waterway workers .....	.....	.....	.....
IRA (see "Deferred compensation, 401(k) and 403(b)" and "Pensions and annuities - exempt")	.....	.....	.....
IRS withholding information - required to submit.....	71.66(1)(f) .....	.....	44-2	
L				
Late filing fee .....	.....	.....	109-11	
Late payments	71.82(2)(d),71.91(1)(b).	.....	24-21,W8	
Legal holiday due date.....	.....	.....	59-16	
Lodging .....	.....	2.90(12)	.....
Lottery prizes	71.67(4).....	.....	56-34,61-16,66-15, 116-20,P600	
M				
Magazine and newspaper sales exempt	71.63(6)(h) .....	.....	45-19	
Magnetic media filing	71.80(20).....	.....	73-37,74-2,145-10, W10,P509	89-1,90-1,91-1, 92-1,93-1,94-1, 95-1,99-1,05-1
Marital income .....	.....	.....	52-3,122-8	
Meals .....	.....	2.90(12)	.....
Mileage allowance .....	.....	2.90(7)	.....
Military personnel.....	71.63(6)(a) .....	.....	45-19,71-2,73-9,73-10	
Military retirement pay.....	71.05(1)(a),71.63(6)(a).	.....	42-3	
Minnesota resident employees .....	.....	.....	.....	89-1,90-1
Misdemeanor, failure to file or false return	71.83(2)(a)1 71.64(1)(b)	.....	.....
Monthly lump sum.....	.....	.....	13-A1	
Moratorium on withholding.....	.....	.....	70-19,W4	
Motor carrier transportation employees - nonresident .....	.....	.....	.....
Moving expense.....	.....	2.90(7)	.....
N				
Native Americans.....	.....	.....	69-27,128-5,P405	
New hire reporting.....	.....	.....	.....	97-1,99-1,01-1, 02-1,03-1,04-1, 05-1
New tables .....	.....	.....	43-50.....	89-1
Newspaper and magazine vendors	71.63(6)(h)	.....	.....

	Statute	Adm. Rule	Tax Bulletin, Withholding Tax Guide (W), and Publication (P)	Withholding Tax Update and AGO (A)
Newspaper boys and girls exempt.....	71.63(6)(g) .....	.....	45-19	
Non-cash payments.....	71.63(6)(i).....	2.90(4).....	42-1,45-19,W6 W6	
Nonresident employers.....	.....	.....	44-3,48-4,W5,P508	
Nonresident entertainer and public speaker.....	71.80(15).....	.....	
definition - employee	71.63(2)			
definition - employer	71.63(3)			
definition - wages	71.63(6)			
deposit waiver	71.80(15)(d)			
deposits	71.80(15)(c).....	.....	63-4	
liability.....	71.80(15)(e) .....	.....	138-17	
liability - exemption from.....	71.80(15)(f)			
reciprocity .....	.....	2.02	P121	
surety bond rate.....	71.64(5).....	.....	53-6,W5	
surety bond requirement.....	71.80(15)(b) .....	.....	53-6,63-4,W5	
withholding - exemption from	71.64(4)			
withholding - subject to.....	71.64(4).....	.....	53-6,W5 P508	
Nonresident professional athletes .....	.....	2.31		
Nonresidents				
benefits paid to retired nonresidents	71.63(6)(k).....	.....	W5	
reciprocity agreements	71.67(1).....	2.02	W4,P121	89-1
withholding from nonresidents.....	71.64(6)(a),(b).....	.....	W4.....	89-1,90-1
Nonwage compensation - statement required .....	.....	.....	W7,P117	
O				
Officers' liability.....	71.83(1).....	.....	43-46	
P				
Pari-mutuel wager winnings.....	71.67(5).....	.....	56-35,83-20,P601	
Partnership changes.....	.....	.....	W2.....	89-1,90-1
Pass-through entities .....	.....	.....	144-23,145-18.....	05-1
Payroll period				
defined.....	71.63(5)			
Penalties				
disallowance of wage deduction.....	71.74(4)			
failure to file annual report.....	71.83(1)(b)2			
failure to file information return.....	71.83(1)(a)1m			
failure to furnish wage statement	71.83(1)(b)3			
failure to pay over taxes withheld	71.83(1)(a)3,4 .....	.....	43-51,W8	
failure to withhold	71.83(1)(b)2			
false document	71.83(2)(a)2 .....	.....	43-51	
false exemption certificate.....	71.83(1)(b)4 .....	.....	19-5	
false exemption information	71.66(1)(e),71.83(2)(a)5			
forcing employee to prepay	71.09(15)(d), 71.83(2)(a)4			

	Statute	Adm. Rule	Tax Bulletin, Withholding Tax Guide (W), and Publication (P)	Withholding Tax Update and AGO (A)
Penalties - continued				
incomplete or incorrect report.....	71.83(1)(a)3 .....	.....	19-5.....	
interest.....	71.82(2)(d),71.91(1)(b).	2.935	24-19,W8	
interest reduction (see "Reduction of delinquent interest rate")				
tax preparer	71.83(2)(a)2			
willful failure to file reports	71.83(2)(a)1			
willful filing of false reports	71.83(2)(a)1			
Pensions and annuities - exempt.....	71.63(6)(j).....	.....	67-14,W6	
Pensions and sick pay - request for withholding.....	71.64(3).....	2.90.....	33-36,W6	
Personal service income.....	.....	2.02		
Place for payment.....	71.65(3).....	1.10.....	W7.....	89-1
Pointers for withholding tax reporting .....	.....	.....	145-13	
Power of attorney.....	71.78(4).....	1.13.....	45-3.....	92-1,93-1, 94-1,99-1
Prepayment of income taxes	71.09(15).....	.....	W3	
Prisoners (see "Inmates")				
Private letter ruling.....	73.035 .....	.....	61-1,P111	
Profit sharing plans	71.64(3)			
Q				
Quarterly payments.....	71.65(3)(c),(d)			
R				
Railroad employees - nonresident .....	.....	.....	70-19,W4	
Rates (see "Withholding tables")				
Reactivate withholding account .....	.....	.....	W2	
Real estate agents and direct sellers.....	71.63(2).....	.....	104-40	
Reciprocity agreements	71.67(1).....	2.02.....	54-2,79-4,W5,P121	89-1,90-1, 92-1,93-1
Reconciliation statement (see "Employers' reports")				
Reduction of delinquent interest rate	71.82(2)(d),71.91(1)(b).	2.935		
Refunds	71.75	3.94	W9	
from employer to employee	71.65(3)(f)			
Reimbursed per diem business expenses.....	.....	.....	.....	90-1
Reporting dates .....	.....	.....	.....	93-1,94-1,95-1
Reporting pointers .....	.....	.....	140-13	
Retirement benefits.....	71.63(6),71.64(3)	2.90(6)		
S				
Seasonal employers .....	.....	.....	.....	91-1
Secrecy of tax returns	71.78(4).....	1.11,1.13.....	9-7	
Secretary of State	71.80(12)(c),180.82			

	Statute	Adm. Rule	Tax Bulletin, Withholding Tax Guide (W), and Publication (P)	Withholding Tax Update and AGO (A)
Self insurers				
compile list for insurance commissioner.....	71.80(13)			
divulging information	71.78(4)(i)			
reporting requirement.....	71.65(4).....	.....	19-5	
Service not in course of employer's business	71.63(6)(d)			
Severance pay.....		2.90 (9)		
Sick pay	71.64(3).....	2.90(15)(a) ...	47-8 145-6	
Single-owner entity .....		.....	70-2,71-3,72-2,P700	
Speakers bureau .....		.....
Statute of limitations	71.77			
Stock bonus plans	71.64(3)	.....	43-28	
Stock options .....		.....
Subsidiary vs. division .....		.....		90-1
Supplemental unemployment benefits.....		2.90(2)		
T				
Tables (see "Withholding tables")				
Tax-deferred annuities (see "Annuities")				
Taxpayer assistance.....		.....	70-3	
Taxpayer bill of rights.....		.....	P114	
Third party sick pay.....	71.64(3).....	.....	W6	
Time for payment.....	71.65(3).....	.....	W8.....	89-1
Timely defined	71.80(18).....		59-16	
Tips	71.63(6)(n)	2.90(14)		
Travel expense advance and reimbursements.....		2.90(7)		
Trust				
payments from.....	71.63(6)(j).....	.....	45-19	
withheld tax in trust.....	71.67(3)			
U				
Unemployment compensation .....		.....	97-15	
Update (newsletter) - 1989 .....		.....	65-2,70-42,75-27	
V				
Vacation allowance.....		2.90		
W				
Wage statement preparation .....		.....	145-17,W9	90-1,91-1,92-1, 02-1
Wage statement required	71.65(1).....	2.04	20-1,45-20,W9	89-1,90-1
failure to furnish.....	71.83(1)(b)3 .....	.....	W9	
Wages defined.....	71.63(6).....	2.90	145-17	
Waivers.....	71.64(7)			

	Statute	Adm. Rule	Tax Bulletin, Withholding Tax Guide (W), and Publication (P)	Withholding Tax Update and AGO (A)
Wisconsin employer's identification number.....	.....	.....	W2.....	91-1,94-1
Wisconsin residents working out-of-state (also see "Reciprocity agreements").....	.....	.....	W5,P121 13-A1,14-1,W3	
Withholding a lesser amount from an employee's wages.....	71.64(2).....	2.92.....	.....	90-1, 92-1
Withholding liability .....	.....	.....	33-36,45-1,123-47,W14	89-1,90-1,92-1, 05-1
Withholding tables	71.64(1)(a),(9)(a).....	.....	39-1,43-50 104-40,105-3,116-5, 116-20,118-3 145-13,W7	99-1,02-1
index tables	71.64(9)(b) .....	.....	39-1,43-50 104-40,105-3,116-5, 116-20,118-3 145-13,W7	91-1,95-1
revisions .....	.....	.....	W5.....	98-1,99-1,01-1, 02-1
Withholding tax deposit report (Form WT-6).....	.....	.....	.....
Working family tax credits.....	.....	.....	.....

ADDENDUM
To Withholding of Tax Topical Index

Attorney Generals' Opinions

There are no Attorney Generals' Opinions currently being used to administer the withholding of tax laws.